Last year's results were as follow:—

	Appeared.	Passed.
B. L.	43	34
F. L.	53	22
Pleadership	44	26

Girls' College.—Last year there were 5 students in the College and 405 girls in the High School Department as against 4 and 419 respectively during the previous year. It is satisfactory to note that one student passed from the College in the First-in-Arts Examination, and she is the first Nair lady in Travancore who has become an Undergraduate. Of the two ladies who passed the Matriculation Examination, one is also a Nair lady, who is now prosecuting her studies in the College for the F. A. Examination. The total net expenditure incurred in connection with this institution was Rs. 18,743 or Rs. 45·8 per head.

The Sanskrit College.—There were 197 students in 1080 against 180 in the year previous. 26 candidates appeared for and 19 passed the tests in Sanskrit conducted by the Board of Examiners appointed by Government. The cost to Government on account of the institution was Rs. 9,160 against Rs. 8,833 in the year previous.

The Reformatory.—There were only 5 inmates at the end of 1080 against 10 in 1079. The institution cost Government Rs. 1,423 against Rs. 2,411 in 1079.

Museum and Public Gardens.—The Museum was visited by over 2 lakhs of people during the year. A dolphin purchased from the local fishermen was identified by the authorities of the British Museum, as a specimen hitherto unrecorded in the Indian Ocean, having been found previously only in the North Pacific Ocean.

Owing to a number of applications for gardeners from the general public, the Director proposes to start a class for gardeners who for a small fee will be trained and when fit be granted a certificate.

22. **State Life Insurance.**—420 proposals were received and 9 deaths registered during the year. A sum of Rs. 852 was paid as bonus, the total payments up to the end of the year amounting to Rs. 4,419.

23. **Mining.**—In 1080 as in the previous year there were three mines working in plumbago. A sum of B. Rs. 6,875 was realised by Government during the year in the shape of royalty and export duty.

24. **Finance.**—Last year I gave you a brief description of the system of Finance and Accounts that was thereto followed and pointed out what its main defects were and how unsuited it was to the requirements of a progressive administration conducted on modern lines. I also gave you an account of the steps taken to remedy those defects and of the changes and improvements proposed to be carried out during the year that has passed.

I now give below a brief account of the progress made up to date under the four main heads of the proposed system of Finance and Accounts referred to in my last year's address.

i. *Treasury Procedure.*—In addition to the general Circular orders issued at the commencement of the year, several departmental orders were issued from time to time for the guidance of the Treasuries. The various departments of Government, the Account Office and the Treasuries have now understood the

LIBRARY ARCHIVES Kerala Legislative Assembly

fairly well and have been following them with a very fair amount of success. These orders and circulars require only to be codified and issued in a handy form which will be done during the current year. A complete set of rules relating to Salary, Leave, Pension and Travelling Allowance intended for the guidance of all officers employed in the Civil Administration of the State and for the Audit Office in examining and adjudging the personal claims of these officers under those heads has been compiled and issued. These new Civil Service Regulations have come into effect from the commencement of this year.

ii. *Procedure in the Central Account and Audit Office.*—This office has been thoroughly overhauled and reorganised and the duties and responsibilities of officers and subordinates clearly defined and printed rules supplied to them. Codification of these rules relating to Accounts and Audit will also be taken up during the current year.

iii. *Budget Procedure.*—The budgets for 1080 and 1081 have been prepared in an improved form as adopted elsewhere and budget control and audit were enforced during the past year though not to the full extent required. A set of definite rules regarding budget procedure and audit has been drawn up and will be shortly printed and issued for the guidance of all officers concerned.

iv. *Rules in regard to Financial responsibility and control.*—For most of the departments, there is no fixed scale of graded officers and of the executive and ministerial establishments. Appointments are abolished and the pay distributed in individual promotions. Men borne on one establishment are made to work in another and draw their pay from the former. The powers of sanction of Heads of Departments, Divisions and Offices in regard to appointment, promotions, leave, &c., have yet to be defined. It has not been found possible to show much progress under this head during the last year. As already stated the Central Account and Audit Office has been reorganised with a scale of officers and men and a Financial Secretariat created. A scheme for organising a Revenue and General Secretariat has just been sanctioned by His Highness. The departments of Salt, Excise, Customs and Marine were amalgamated and constituted into a separate department styled the "Excise Department." After all the other departments have also been taken up one after another and a scale of officers with suitable grades and of establishments with suitable number and pay is fixed for each according to its minimum requirements, the necessary rules regarding administrative and financial responsibilities and control and powers of sanction will be framed and issued.

In addition to these reforms of which I gave you a forecast last year, the audit and compilation of the accounts of the Forest and Public Works Departments has been transferred to the Central Account and Audit Office. The Court fees which were collected in cash directly by the Courts concerned are now being levied by means of stamps, and a Stamp Department with a Superintendent of Stamps, a Central Depot at the Huzur Treasury, a branch Depot at each Taluk Treasury and a Stamp manufactory has been organised, with the duties and responsibilities of each definitely laid down in printed rules.

Having briefly indicated how far the introduction of a new system of Finance and Accounts has progressed and what remains to be done, I now proceed to lay before you the following statements of the receipts and expenditure of the past year prepared in an improved form. The figures are final ones arrived at after due audit and all adjustments made.

LIBRARY ARCHIVES Kerala Legislative Assembly

General Abstract of Revenue and Receipts.

	Actuals for 1080. Rs.	Budget for 1080.	Actuals for 1079. Rs.	Budget for 1081. Rs.	Increase + Decrease — of actuals of 1080 compared with those of 1079.	Increase + Decrease — of Budget 1081 as compared with the actuals of 1080.
GENERAL PUBLIC SERVICE.						
A.—Principal Heads of Revenue.						
I. Land Revenue ...	22,99,320	23,32,000	23,88,994	22,90,000	— 89,674	— 9,320
II. Salt	14,93,003	14,82,000	15,83,647	12,80,000	— 90,644	— 2,13,003
III. Excise	18,85,212	19,93,000	20,74,007	20,70,000	— 1,88,795	+ 1,84,788
IV. Customs	8,12,341	8,75,000	8,92,444	8,80,000	— 80,103	+ 67,659
V. Marine	30,768	24,000	29,042	30,000	+ 1,726	— 768
VI. Cardamom ...	1,22,978	1,23,000	1,07,783	1,30,000	+ 15,195	+ 7,022
VII. Forest	6,38,523	6,71,000	6,75,311	6,80,000	— 36,788	+ 41,497
VIII. Stamps	8,05,601	4,28,000	4,49,674	10,80,000	+ 3,55,927	+ 2,74,399
IX. Registration ...	3,19,226	2,87,000	3,01,173	3,10,000	+ 18,653	— 9,826
Total.....	84,07,572	82,15,000	85,02,075	87,50,000	— 94,503	+ 3,42,428
B.—Receipts by Departments.						
X A. Law and Justice, Courts of Law...	3,19,967	6,22,000	6,65,461	28,000	— 3,45,494	— 2,91,967
X B. Law and Justice, Jails..	13,340	7,000	3,978	7,000	+ 9,362	— 6,340
XI. Palace	...	...	...	...	...	...
XII. Elephant and Horse Departments...	3,525	3,000	3,136	3,000	+ 389	— 525
XIII. General Administration..	...	...	...	...	...	...
XIV. Stationery and Printing.	5,493	3,000	3065	5,000	+ 2,428	— 493
XV. Mint	15,048	3,000	83,423	3,000	— 68,375	— 12,048
XVI. Police	4,121	6,000	4,957	5,000	— 836	+ 879
XVII. Education... ...	1,14,614	99,000	1,07,903	98,000	+ 6,711	— 16,614
XVIII. Science, Art, and Minor Departments...	24,408	11,000	25,107	3,000	— 699	— 21,408
XIX. Medical and Sanitary ...	2,787	1,000	1,186	2,000	+ 1,601	— 787
XX. Devaswom or Religious Institutions...	44,729	46,000	53,157	34,000	— 8,428	— 10,729
XXI. Oottupurahs or Charitable Institutions...	4,085	3,000	15,302	2,000	— 11,217	— 2,085
XXII. Military	2,201	1,000	2,011	1,000	+ 190	— 1,201
XXIII. Public Works Department...	47,443	25,000	28,325	30,000	+ 19,118	— 17,443
Total.....	6,01,761	8,30,000	9,97,011	2,21,000	— 3,95,250	— 3,80,761
C.—Miscellaneous.						
XXIV. Superannuation Allowances and Pensions ...	228	...	...	...	+ 228	— 228
XXV. Miscellaneous ...	1,74,754	30,000	38,662	49,000	+ 1,36,092	— 1,25,754
Total.....	1,74,982	30,000	38,662	49,000	+ 1,36,320	— 1,25,982
Total, General Public Service.....	91,84,315	90,75,000	95,37,748	90,20,000	— 3,53,433	— 1,64,315
FINANCIAL SERVICE.						
XXVI. Interest	8,868	10,000	9,831	7,000	— 963	— 1,868
XXVII. Profit or Loss on Investment of Surplus ...	2,17,040	2,19,000	2,21,762	2,10,000	— 24,722	— 7,040
Total, Financial Service.....	2,25,908	2,29,000	2,34,593	2,17,000	— 25,685	— 8,908
COMMERCIAL AND INDUSTRIAL SERVICE.						
XXVIII. Post Office or Anchal ...	79,201	72,000	77,193	77,000	+ 2,003	— 2,201
XXIX. Railways	...	...	...	...	...	...
XXX. Irrigation and other reproductive works...	871	...	...	...	+ 871	— 871
XXXI. Navigation canals ...	...	...	...	...	...	...
XXXII. Mining	8,550	4,000	11,124	10,000	— 2,574	+ 1,450
Total, Commercial Service.....	88,622	76,000	88,322	87,000	+ 300	— 1,622
Grand Total of all Services.....	94,98,845	93,80,000	93,57,663	93,21000	— 3,58,818	— 1,74,845

LIBRARY ARCHIVES Kerala Legislative Assembly

General Abstract of Expenditure.

	Actuals for 1080. Rs.	Budget, Estimate for 1080. Rs.	Actuals for 1079. Rs.	Budget for 1081. Rs.	Increase + Decrease — of actuals of 1080 compared with those of 1079.	Increase + Decrease — of Budget 1081 as compared with the actuals of 1080.
GENERAL PUBLIC SERVICE.						
A.—Direct demand on Revenue.						
1. Land Revenue ...	7,16,113	7,31,900	6,51,602	7,43,400	+ ,511	+ 27,287
2. Salt	1,47,474	1,28,500	1,19,429	22,600	+ 28,045	— 1,24,874
3. Excise	86,452	91,200	83,600	80,400	+ 2,852	— 6,052
4. Customs	31,019	37,400	31,215	36,800	— 196	+ 5,781
5. Marine	26,769	18,800	22,363	18,700	+ 4,406	— 8,069
6. Cardamom	48,017	44,600	40,333	40,500	+ 7,684	— 7,517
7. Forest	4,97,625	5,35,000	4,73,292	4,84,800	+ 24,333	— 12,825
8. Stamps	17,670	70,600	23,398	47,200	— 5,728	+ 29,530
9. Registration ...	1,08,530	1,13,000	1,08,863	1,12,000	— 333	+ 3,470
Total.....	16,79,669	17,71,000	15,54,095	15,86,400	+ 1,25,574	— 93,269
B.—Salaries and expenses of Departments.						
10 A. Law and Justice, Courts of Law...	4,93,191	5,12,300	5,23,970	5,04,900	— 30,779	+ 11,709
10 B. Law and Justice, Jails...	48,923	66,900	56,284	63,000	— 7,361	+ 14,077
11. Palace	6,03,603	6,28,000	6,88,183	6,00,000	— 84,580	— 3,603
12. Elephant and Horse Departments...	1,31,002	1,37,700	1,31,867	1,38,700	— 865	+ 7,698
13. General Administration ...	2,53,840	2,18,900	2,18,662	2,42,400	+ 35,178	— 11,440
14. Stationery and Printing ...	1,28,225	1,45,900	91,560	1,25,500	+ 36,665	— 2,725
15. Mint	9,661	22,600	32,483	22,700	— 22,822	+ 13,039
16. Police	2,49,302	2,51,600	2,38,186	2,47,400	+ 11,116	— 1,902
17. Education	6,36,451	6,51,700	6,04,266	6,53,400	+ 32,185	+ 16,949
18. Science, Art, and Minor Departments...	1,46,640	1,17,600	1,27,682	1,20,600	+ 18,958	— 26,040
19. Medical and Sanitary ...	4,63,073	4,33,100	4,10,018	4,30,600	+ 53,055	— 32,473
20. Devaswom or Religious Institutions...	6,49,068	6,50,000	6,49,665	6,38,000	— 597	— 11,068
21. Oottupurahs or Charitable Institutions...	4,42,514	4,17,000	4,06,641	4,07,000	+ 35,873	— 35,514
22. Military	2,22,917	2,36,400	2,13,449	2,37,500	+ 9,468	+ 14,583
23. Public Works Department.	18,72,403	20,00,000	20,50,000	18,00,000	— 1,77,597	— 72,403
Total.....	63,50,813	64,89,700	64,42,916	62,31,700	— 92,103	— 1,19,112
C.—Miscellaneous.						
23½. Allowances and Assignments under Treaties and Engagements ...	9,36,590	10,10,600				
24. Superannuation Allowances and Pensions...	2,10,847	1,41,000	11,50,519	9,35,600 2,16,000	— 3,082	+ 4,163
25. Miscellaneous ...	1,20,424	85,000	1,43,534	5,00,000	— 23,110	+ 3,79,576
Total.....	12,67,861	12,36,600	12,94,053	16,51,600	— 26,192	+ 3,83,739
Total, General Public Service	92,98,343	94,97,300	92,91,064	94,69,700	+ 7,279	+ 1,71,357
Surplus + Deficit.....	— 1,14,028	— 4,22,300	+ 2,46,864	— 4,49,700	— 4,94,969	— 2,01,415
FINANCIAL SERVICE.						
26. Interest	...	...	...	...	...	...
27. Profit or Loss on Investment of Surplus...	10,988	28,000	10,000	26,000	+ 988	+ 15,012
Total, Financial Service.....	10,988	28,000	10,000	26,000	+ 988	+ 15,012
Surplus + Deficit.....	+ 2,14,920	+ 2,01,000	+ 2,21,593	1,91,000	— 29,722	— 871
COMMERCIAL AND INDUSTRIAL SERVICE.						
28. Post Office or Anchal ...	1,03,088	1,02,500	1,00,167	1,04,500	+ 2,921	+ 1,412
29. Railways	2,83,125	2,50,000	2,45,818	2,50,000	+ 37,307	— 33,125
30. Irrigation and other reproductive works...	5,98,819	7,00,000	6,33,081	3,00,000	— 34,262	— 2,98,819
31. Navigation canals ...	...	...	...	...	...	...
32. Mining	...	...	...	...	...	...
Total, Commercial Service.....	9,85,032	10,52,500	9,79,066	6,54,500	+ 5,966	— 3,30,532
Surplus + Deficit.....	— 8,96,410	— 9,76,500	— 8,90,744	— 5,67,500	— 5,666	+ 3,28,910
Total Expenditure.....	1,02,94,363	1,05,77,800	1,02,80,130	1,01,50,200	+ 14,233	— 1,44,162
Surplus + Deficit.....	— 7,95,518	—11,97,800	— 4,22,467	— 8,26,200	— 5,30,357	+ 1,26,624
Debt Heads.....	...	...	— 6,692	...	+ 6,692	...
Opening Balance.....	85,49,236	85,49,236	89,78,395	77,53,718	— 4,29,159	— 9,52,824
Closing Balance.....	77,53,718	73,51,436	85,49,236	69,27,518	— 9,52,824	— 8,26,200

LIBRARY ARCHIVES Kerala Legislative Assembly

The Financial Statement for the last year (1079) which I placed before you showed a receipt of Rs. 1,01,98,462 and an expenditure of Rs. 1,05,16,587. The figures were, as I stated, only approximate. The correct figures according to the Financial Statement published in the Administration Report are Rs. 1,02,01,853 and Rs. 1,06,24,320 while you will find the corresponding figures in the Statement given above to be Rs. 98,57,663 and Rs. 1,02,80,130. Some explanation is therefore necessary for the reduction of Rs. 3,44,190 on both sides of the account.

You are aware that the sale of salt is carried on by Government Agency at uniform rates throughout the State at what are called Salt Bankshalls and the entire sale proceeds including duty was hitherto credited as Salt Revenue, while the cost price of salt at the local pans, cost of import of Bombay Salt by sea, cost of inland transport to the Bankshalls and the cost of establishments therein maintained for conduct of sale were debited *per contra* to service payments under Salt Department. In my opinion the excise and import duties on Local and Bombay salt, fines, forfeitures, &c., should alone be credited as Salt Revenue, and Refunds and drawbacks, if any, and the cost of establishment maintained for the protection and collection of such duty, fines, forfeitures, should alone find place under service payments, the other items of cost referred to being debited under Debt Head as Salt Advances to be adjusted by the difference between the duty and the price at which salt was sold, and any unadjusted balance at the end of the year being credited or debited to Government account as profit or loss on sale of salt as the case may be. Since 1080 this separation of the fiscal from the business portion of the Salt administration has been adopted and the accounts of 1079 have been accordingly recast and entered in the accompanying Budget for facility of comparison. Hence the reduction above referred to.

Having accounted for this nominal fall on both sides of the account for 1079, I now proceed to explain the variations between the actuals of 1080 and 1079 and between the actuals of 1080 and the sanctioned Budget of 1081.

RECEIPTS.

I. GENERAL PUBLIC SERVICE.

A. PRINCIPAL HEADS OF REVENUE.

(i) *Land Revenue.*—The fall of Rs. 89,600 as compared with 1079 was due to the abolition of the Viruthy service fund in the middle of the year and partial remission on account of drought in Southern Division. A still smaller figure has been taken for the budget of 1081 as no more collections under the above fund will be made during this year.

(ii) *Salt.*—The duty was Rs. 2 throughout 1079 while it continued at that rate for only 7½ months of 1080 and was reduced to 1½ for the remaining portion of the year. The estimate for 1081 is based on the lower rate. Hence the fall.

(iii) *Excise.*—There was a fall of 1 lakh in duty on Jaffna tobacco and of Rs. 90,000 under country liquor both due to unfavorable season and probably also to want of sufficient protection against smuggling and illicit distillation. Now that a separate Department has been organised and the sale of opium and ganja placed on an improved footing, Rs. 20,70,000, the sum that was realised in 1079, has been budgeted for 1081.

LIBRARY ARCHIVES Kerala Legislative Assembly